2. [(Amended)] The method of claim 1, further comprising adjusting an angle of incidence of the ion beam incident on the reflector before the reflecting.

3. [(Amended)] The method of claim 2, wherein the angle of incidence of the ion beam incident on the reflector is within the range of 75 - 85° from a vertical line to a horizontal surface of the reflector.

A1 cont

4. [(Amended)] The method of claim 3, further comprising adjusting a gradient of the reflector to an incident ion beam.

5. [(Amended)] The method of claim 3, further comprising applying a voltage to the reflector to adjust a path of an incident ion beam.

6. [(Amended)] The method of claim 1, wherein the reflector is selected from the group consisting of a semiconductor substrate, a silicon dioxide substrate and a metal substrate.

7. [(Amended)] An apparatus for etching a semiconductor device using a neutral beam, the apparatus comprising:

an ion source for extracting and accelerating an ion beam having a predetermined polarity;

a reflector positioned in a path of the ion beam accelerated from the ion source for reflecting and neutralizing the ion beam; and

a stage for positioning a substrate to be etched in a path of the neutral beam.

8. [(Amended)] The apparatus of claim 7, wherein the ion source is an inductively coupled plasma source.

9. [(Amended)] The apparatus of claim 7, wherein the reflector comprises a plurality of plates which are spaced apart from each other to reflect the ion beam.

10. [(Amended)] The apparatus of claim 7, wherein the reflector comprises a plate which is tiltable to adjust an angle of incidence of an incident ion beam to a horizontal surface of the plate.

11. [(Amended)] The apparatus of claim 7, wherein the reflector comprises a plurality of cylindrical reflecting members.

12. [(Amended)] The apparatus of claim 7, further comprising a position control means for adjusting a position of the stage corresponding to the path of the neutral beams reflected by the reflector.

13. [(Amended)] The apparatus of claim 7, wherein the reflector is selected from the group consisting of a semiconductor substrate, a silicon dioxide substrate, and a metal substrate.

Please insert the following newly added claims 16 and 17.

16. [(Newly Added)] The apparatus of claim 7, wherein the ion source comprises a grid at a rear of the ion source.

17. [(Newly Added)] The apparatus of claim 11, wherein the cylindrical reflecting members are overlapped, and adjacent reflectors have different polarities.